



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

गिमला, सोमवार, 24 जुलाई, 1978/2 शावण, 1900

हिमाचल प्रदेश सरकार

EXCISE & TAXATION DEPARTMENT

NOTIFICATION

Simla-171002, the 20th July, 1978

No. EXN. F (18)-1/76-Part.—In exercise of the powers conferred by section 14 of the Himachal Pradesh Taxation (On Certain Goods Carried By Road) Act, 1976 (Act No. 34 of 1976) the Governor of Himachal Pradesh is pleased to make the following rules further to amend the Himachal Pradesh Taxation (On Certain Goods Carried By Road) Rules, 1976, published in the Rajpatra, Himachal Pradesh, dated 17th July, 1976 for carrying out the purposes of the said Act:—

1. **Short title and commencement.**—(1) These rules may be called the Himachal Pradesh Taxation (On Certain Goods Carried By Road) (Amendment) Rules, 1978.

(2) These Rules shall come into force at once.

2. **Amendment of Rule 4.**—After the existing sub-rule (2) of rule 4 of the Himachal Pradesh Taxation (On Certain Goods Carried By Road) Rules, 1976 (hereinafter called as the said rules) the following sub-rule (3) shall be added, namely:—

“(3) If a vehicle entering the State or going out of the State carrying the goods under a goods receipt without unloading them in the State, crosses another barrier in the State for the purpose of delivering the same goods, it will produce the receipt in Form ‘T-I’ in token of the payment of the tax due at the first barrier of entry/exit

and the subsequent barrier will not charge the tax upon those goods. On the production of such receipt the in charge of the subsequent barrier will make an entry of the particulars in a register prescribed in Form 'T-6':

Provided that no exemption to make the payment of the tax at the subsequent barrier shall be allowed unless the vehicle carrying the goods after making the payment in the first barrier reaches the subsequent barrier without unloading the goods and without consuming more time than that what is necessary in undertaking the journey between the said two barriers.

The time necessary for covering the distance between the two barriers shall be calculated at the scale given in following table:—

TABLE

Sr No.	Distance	Time to be permitted for covering the distance
1	2	3
(i)	for the first 35 km.	3 hours.
(ii)	for every subsequent 35 km. in plains.	1 hour.
(iii)	for every subsequent 25 km. in hills.	1 hour.

Provided further that where Excise and Taxation Officer/Assistant Excise and Taxation Officer/Inspector incharge of the subsequent barrier is satisfied that the vehicle was prevented to undertake and complete the journey between the two barriers within the time specified in the first proviso, for the sufficient reasons beyond the control of the Driver of the vehicle e.g. break-down of the machinery; and closures of traffic on account of land-slides etc.; he may increase the time limit set out in column (3) of the Table below first proviso. The order made under this proviso shall also contain the reasons for making such order."

3. Insertion of Form 'T-6'.—After Form 'T-5' annexed to the said rules, the following Form 'T-6' shall be inserted, namely:—

"REGISTER IN FORM T-6"

See Rule 4 (3) of the Himachal Pradesh Taxation (On Certain Goods Carried By Road) Rules, 1978.]

Sl. No.	Name of consigner 1	Name of consignee 2	Name of the Driver and Truck No. 4	Time of crossing at the barrier 5
Description of the goods 6		Weight/ quantity of of goods 7	Value of the goods 8	Amount of tax paid 9

Receipt No. and date alongwith the name of district and barrier of entry/exit. 10	Remarks 11

B. C. NEGI,
Secretary.

नियंत्रक, मुद्रण तथा लेखन सामग्री, हिमाचल प्रदेश, शिमला-3, द्वारा मुद्रित तथा प्रकाशित।